

**VOSH PROGRAM DIRECTIVE: 02-003M**

**ISSUED: 01 June 2013**

**Subject**                      **VOSH Procedures to comply with OSHA Enforcement Exemptions and Limitations under the Federal Appropriations Act, OSHA Instruction CPL 2-0.51J [when inspecting employers with ten or fewer employees]; Revision**

**Purpose**                      This Directive transmits to field personnel the annual exemptions and limitations for VOSH enforcement activity under the federal Appropriations Act. Attached is the **most recent listing** of the North American Industrial Classification System (NAICS) code for industries with a Days Away, Restricted, or Transferred (DART) occupational injury and illness rate below the national private sector rate of 1.8 for 2011 and updated OSHA Database Entry Instructions.

This new Appendix A to CPL 02-00-051, Enforcement Exemptions and Limitations under the Appropriations Act (21 Feb 13), contains the latest BLS occupational injury and illness rate data at the most precise industrial classification code. The new Appendix A contains numerous changes (both additions and deletions) in industries covered. It will be effective on the date issued above **for any inspection opened on this date or thereafter, until the next revision.**

This funding measure restriction focuses on limiting the inspection of those employers who employ ten or fewer employees. *(See note in Implementation section, below.)*

*This Program Directive is an internal guideline, not a statutory or regulatory rule, and is intended to provide instructions to VOSH personnel regarding internal operation of the Virginia Occupational Safety and Health Program and is solely for the benefit of the program. This document is not subject to the Virginia Register Act or the Administrative Process Act; it does not have general application and is not being enforced as having the force of law.*

**Scope**                      This Directive applies to all VOSH personnel.

**Reference**                      OSHA Instruction CPL 02-00-051 (May 28, 1998). Memorandum dated February 21, 2013.

**Cancellation**                      VOSH Program Directive 02-003L (15 January 2012).

**Action**                      Directors and Managers will ensure that compliance activities are scheduled and conducted following the guidelines set forth in this Directive.

**Effective Date**                      01 June 2013

## Implementation

In providing funding for OSHA and the related dependent federal funding utilized by VOSH, Congress has placed significant restrictions on enforcement activities regarding two categories of employers: small farming operations and small employers in low-hazard industries. The federal Appropriations Act contains limits for OSHA activities where 23g grant funds are used on a year-by-year basis. **Since these 23g grant funds are passed through from OSHA to the State Program, VOSH is held to the same restrictions and limits imposed on federal OSHA for use of federal funds. The Appropriations Act limitations do not apply to 100% state funds (see below).**

This directive includes a revised Appendix A for CPL 02-00-051 (formerly numbered CPL 2-0.51J), Enforcement Exemptions and Limitations under the federal Appropriations Act, which was forwarded by memorandum dated February 21, 2013.

The federal Appropriations Act restricts the use of federal funds for certain specified OSHA and VOSH enforcement activities. This funding which measures restrictions focuses on limiting the inspection of those employers who employ ten or fewer employees.

Caution must be exercised when inspecting employers with ten or fewer employees at all times during the previous twelve months because IMIS edit checks have not yet been put on the NAICS codes in the revised Appendix A. It may be a few months until these edit checks are in place.

**NOTE:** *To the extent that this directive limits or prohibits the use of Federal funds for certain VOSH activities, VOSH reserves the right to conduct activities limited or prohibited under this directive by paying for those activities with 100% 23g grant state matching funds (e.g., VOSH will conduct and pay for, with 100% state funds, fatal accident investigations on farms with 10 or fewer employees and no temporary labor camp activity within the previous 12 months). Approval to conduct and pay for such activities must be received in advance from the VOSH program director.*

Compliance officers who are approved to perform such 100% state funded inspections shall keep a record of their time spent on such activities which must be entered as a separate line entry on the CSHO's FLSA Individual Time Sheet.

The entry for this separate line under the column labeled "Category" or "Organization/Activity" shall be "23g exempt.-100%. In the adjoining column labeled "Cost Code", enter "State funds". A sample FLSA Individual Time Sheet is provided.

Courtney M. Malveaux

Commissioner

Distribution: Commissioner of Labor and Industry  
Assistant Commissioner  
VOSH Directors and Managers  
Legal Support & IMIS Staffs

Cooperative Programs Manager  
VOSH Compliance & Cooperative Programs Staffs  
OSHA Regional III & Norfolk Area Offices

Attachments: Sample FLSA Sheet; and  
OSHA Instruction, CPL 2-0.51J (May 28, 1998)  
Revised Appendix A (21 February 2013)

When the guidelines, as set forth in this Program Directive, are applied to the Commissioner of the Department of Labor and Industry and/or to Virginia employers, the following federal terms if, and where they are used, shall be considered to read as below:

Federal Terms

VOSH Equivalent

OSHA

VOSH

Federal Agency

State Agency

Agency

Department

Regional Administrator

Assistant Commissioner

Area Director

Regional Director  
VOSH Program Director

Regional Solicitor

Attorney General or VOSH  
Office of Legal Support (OLS)

Office of Statistics

VOSH Research and Analysis

29 CFR

VOSH Standard

Compliance Safety and Health Officer (CSHO)  
and/or Industrial Hygienist

CSHO

OSHA Directives:

VOSH Program Directives:

OSHA Field Operations Manual (OFOM)

VOSH Field Operations Manual (FOM)

OSHA Instruction CPL 2.115

VOSH FOM, Chapter 1, C.

**Virginia Department of Labor and Industry**  
**SAMPLE – Individual Timesheet**

Employee Name-Division:

Bi-Weekly Period:

(Last, First MI - Division)

Organization/Activity	Cost Code	Week: 01/12/2013 - 01/18/2013								Week: 01/19/2013 - 01/25/2013							
		Sat. 12	Sun. 13	Mon. 14	Tues. 15	Wed. 16	Thurs. 17	Fri. 18	Total	Sat. 19	Sun. 20	Mon. 21	Tues. 22	Wed. 23	Thurs. 24	Fri. 25	Total
Work Hours	802																0
23g exempt.- 100% state funds									0								0
									0								0
									0								0
Leave																	
Administrative									0								0
Annual Leave									0								0
Community Service									0								0
Compensatory Leave									0								0
Family Personal/Sick Family									0								0
Holiday								8	0			8					8
LWOP									0								0
Military Leave									0								0
Other/Office Closures																	0
Overtime Leave									0								0
Recognition Leave									0								0
Short-term Disability									0								0
Sick Leave									0								0
<b>TOTALS:</b>		0	0		0	0	0	8	8	0	0	8	0	0	0	0	8

Remarks:

**Leave Codes List:**

Administrative - JT (documentation needed)  
 Annual - AT  
 Community Service - CS  
 Compensatory - CT

Family Personal - FP  
 Holiday - H  
 LWOP - XX  
 Military - MT

Other - OT (early closing, etc.)  
 Overtime - OX  
 Recognition - RT  
 Short-term Disability - SD

Sick Family - SF  
 Sick Personal - SP  
 Workers' Comp - WC

**Schedule For Recording Hours In Tenths:**

3 - 8: .1                      27 - 32: .5                      51 - 56: .9  
 9 - 14: .2                      33 - 38: .6                      57 - 60: 1  
 15 - 20: .3                      39 - 44: .7  
 21 - 26: .4                      45 - 50: .8

**My signature indicates that I have accurately reported all time for both weeks shown.**

Employee Signature

Date

**My signature indicates that the above record is correct to the best of my knowledge.**

Supervisor Signature

Date

U.S. Department of Labor

Assistant Secretary for  
Occupational Safety and Health  
Washington, D.C. 20210



SEP 24 2013

MEMORANDUM FOR:

REGIONAL ADMINISTRATORS  
STATE DESIGNEES

FROM:

DAVID MICHAELS, PhD, MPH

SUBJECT:

**Appropriations Act: Replacement of Appendix A for  
CPL 02-00-051, Enforcement Exemptions and Limitations  
under the Appropriations Act**

Attached is the most recent listing of the North American Industry Classification System (NAICS) codes for industries with a Days Away, Restricted, or Transferred (DART) occupational injury and illness rate below the national private sector rate of 1.8 for 2011. This new Appendix A to CPL 02-00-051, Enforcement Exemptions and Limitations under the Appropriations Act, contains the latest BLS occupational injury and illness rate data at the most precise industrial classification code. It will be added to the electronic version of CPL 02-00-051 on the OSHA Website. Appendix A will be effective on the date of this memorandum for any inspection opened on this date or thereafter, until the next revision.

Please note that if the CSHO discovers that the employer has 10 or fewer employees currently and at all times during the previous 12 months and the DART rate for the employer's primary NAICS is below the all-industry national average, the CSHO will not conduct an inspection. The NAICS coding system is very detailed and the CSHO should pay particular attention to the code being selected to ensure a correct decision is made.

For construction inspections, upon arrival at a worksite to conduct a programmed safety inspection, the compliance officer should ascertain as soon as practicable whether the appropriations rider exempts a particular contractor. Exempt contractors shall not be inspected. However, the inspection of other, non-exempt contractors on the worksite will proceed.

If you have any questions regarding the above, please contact the Office of General Industry and Agricultural Enforcement (202) 693-1850. In addition, for questions concerning the construction industry, please contact the Directorate of Construction at (202) 693-2020.

Attachment



# OSHA INSTRUCTION

U.S. DEPARTMENT OF LABOR

Occupational Safety and Health Administration

**DIRECTIVE NUMBER:** CPL 2-0.51J

**EFFECTIVE DATE:** May 28, 1998

**SUBJECT:** Enforcement Exemptions and Limitations under the Appropriations Act.

## ABSTRACT

**Purpose:** Explains the limits on inspection activities under the Appropriations Act.

**Scope:** OSHA-wide.

**References:** CPL 2.103 -Field Inspection Reference Manual,  
CPL 2.115 -Complaint Policy and Procedures,  
STP 2.22A -State Plan Policies and Procedures Manual.

**Cancellations:** CPL 2-0.51I, Dated October 15, 1997.

**State Impact:** See Paragraph VI.

**Action Offices:** National, Regional, and Area Offices.

**Originating Office:** Directorate of Compliance Programs.

**Contact:** Don Kallstrom 202) 219-8031  
Office of General Industry Compliance Assistance; FPB - N3107  
200 Constitution Avenue, NW  
Washington, DC 20210

**Special Notice:** Appendix A contains time sensitive information. OSHA will automatically update the information in Appendix A after it is received from the Bureau of Labor Statistics.

By and Under the Authority of  
Charles N. Jeffress  
Assistant Secretary

~~Change effective 01-15-99 - Appendix A~~  
~~Change effective 02-07-00 - Appendix A~~  
~~Change effective 02-09-01 - Appendix A~~  
~~Change effective 01-02-02 - Appendix A~~  
~~Change effective 01-07-03 - Appendix A~~  
~~Change effective 02-23-05 - Appendix A~~  
~~Change effective 12-05-05 - Appendix A~~  
~~Change effective 11-20-06 - Appendix A~~  
~~Change effective 12-10-07 - Appendix A~~  
~~Change effective 12-03-08 - Appendix A~~  
~~Change effective 12-18-09 - Appendix A~~  
~~Change effective 01-03-11 - Appendix A~~  
~~Change effective 12-23-11 - Appendix A~~  
Change effective 02-22-13 - Appendix A

## TABLE OF CONTENTS

I. Purpose. ....	1
II.Scope.....	1
III. References.....	1
IV. Cancellation. ....	1
V. Action. ....	1
VI. Federal Program Change. ....	1
VII. Background. ....	1
VIII. Key Terms. ....	2
IX. General Enforcement Guidelines. ....	2
Table 1 (Exceptions and Limitations) ....	3
X. Enforcement Guidance for Small Farming Operations. ....	3
XI. Enforcement Guidance for Small Employers in low-hazard industries. ....	4
XII. Late Discovery of Exemption. ....	5
XIII.IMIS. ....	6
Appendix A.....	A-1



- I. **Purpose.** This instruction explains the limits (exemptions and limitations) for the Occupational Safety and Health Administration's (OSHA) enforcement activity under the Appropriations Act. This funding measure's riders and this instruction focus on limiting the inspection of those employers who employ ten or fewer employees.
- II. **Scope.** This instruction applies OSHA-wide and where applicable, to those Employment Standards Administration (ESA) offices enforcing OSHA's Field Sanitation and Temporary Labor Camp standards in agricultural settings. The restrictions to OSHA's enforcement activity apply to places of employment (farms and establishments whose Standard Industrial Classification code is listed in Appendix A) that employ 10 or fewer employees.
- III. **References.**
- A. OSHA Instruction STP 2.22A, May 14, 1986, the State Plan Policies and Procedures Manual
  - B. OSHA Instruction CPL 2.103, September 26, 1994, the Field Inspection Reference Manual (FIRM)
  - C. Secretary's Orders 5-96 and 6-96, December 27, 1996, Delegation of Authority and Assignment of Responsibility to the Assistant Secretary for Employment Standards and Other Officials in the Employment Standards Administration and the Assistant Secretary for Occupational Safety and Health.
  - D. OSHA Instruction CPL 2.115, June 14, 1996, Complaint Policies and Procedures
- IV. **Cancellation.** OSHA Instruction CPL 2.51I, October 15, 1997, is canceled.
- V. **Action.** OSHA Regional Administrators and Area Directors are to ensure that they schedule and conduct enforcement activities following the guidelines set forth in this instruction. They shall insure distribution of these guidelines to Employment Standards Administration, Wage and Hour Division District offices which are responsible for enforcing the OSHA field sanitation and temporary labor camp standards pursuant to Secretary's Orders 5-96 and 6-96. These guidelines are in effect until superseded or amended.
- The Directorate of Administrative Programs will ensure that the updated Appendix A appears on the OSHA Internet site as soon as possible after receiving it from the Directorate of Compliance Programs. The version of Appendix A which appears on OSHA's Internet Web Page is the one currently being applied. The date Appendix A is updated will be noted on the Abstract.
- VI. **Federal Program Change.** This instruction describes a Federal program change which affects State programs. Under OSHA's Appropriations Act, States cannot be reimbursed for any share of funds expended for activities prohibited by these exemptions and limitations and must be able to demonstrate that no Federal funds have been used for prohibited activities. The States shall respond via the two-way memorandum to the Regional Office as soon as the State's intention regarding the enforcement activity limitations and exemptions is known, but no later than 60 calendar days after the date of transmittal from the Directorate of Federal-State Operations. If a State plans to fund the prohibited activities, it shall provide a brief description of its alternative funding approach in the Comment Section of the two-way memorandum and maintain appropriate accounting procedures for assuring that no 23(c) funds are expended for these activities.
- VII. **Background.** In providing funding for OSHA, Congress has placed restrictions on enforcement activities regarding two categories of employers: small farming operations and small employers in low-hazard industries. The Appropriations Act contains limits for OSH Act activities on a year-by-year basis.

**VIII. Key Terms.** Definitions pertinent to this Directive are the following:

A "**farming operation**" means any operation involved in the growing or harvesting of crops, the raising of livestock or poultry, or related activities conducted by a farmer on sites such as farms, ranches, orchards, dairy farms or similar farming operations. These are employers engaged in businesses that have a two digit Standard Industrial Classification (SIC) of 01 (Agricultural Production - Crops), 02 (Agricultural Production- Livestock and Animal Specialties), and four digit SIC 0711 (Soil Preparation Services), 0721 (Crop Planting, Cultivating, and Protecting), 0722 (Crop Harvesting, Primarily by Machine), 0761 (Farm Labor Contractors and Crew Leaders), and 0762 Farm Management Services).

A "**temporary labor camp**" means farm housing directly related to the seasonal or temporary employment of farm workers.

"**Housing**" includes both permanent and temporary structures located on or off the property of any employer who meets the above definition.

"**Lost Workday Injury Rate Below the National Average**" is an occupational lost workday injury (LWDI) rate which is lower than the national average rate for the private industry sector, as most recently published by the Bureau of Labor Statistics, at the most precise (SIC) code for which such data is published, using the 1987 manual.

**IX. General Enforcement Guidelines.** Before initiating enforcement activities OSHA will decide whether the appropriation rider prohibits OSHA enforcement. Where this determination cannot be made beforehand, the CSHO will determine the status of the small farming operation or a small employer in a low-hazard industry upon arrival at the workplace. If the prohibition applies, the inspector must immediately discontinue the inspection activities and leave the premises as soon as possible. Table No. 1 provides an at-a-glance reference to our activities under the funding measure.

**Table 1**  
**(Exceptions and Limitations)**

TLC = Temporary Labor Camp

EES = Employees

ERS = Employer

OSHA Activity	Farm with 10 or fewer EES <b>and</b> no TLC activity within 12 mo.	Farm with more than 10 EES <b>or</b> a farm with an active TLC within 12 Mo.	Non-farm ERS with 10 or fewer EES in the NAICS listed in Appendix A
Programmed Safety Inspections	Not Funded	Can Inspect	Cannot Inspect
Programmed Health Inspections	Not Funded	Can Inspect	Can Inspect
Employee Complaint	Not Funded	Can Inspect	Can Inspect (See limits on Citations and Penalties)
FAT/CAT and Accidents	Not Funded	Can Inspect	Can Inspect
Imminent Danger	Not Funded	Can Inspect	Can Inspect
11C	Not Funded	Can Inspect	Can Inspect
Consultation & Technical Assistance	Not Funded	Permitted	Permitted
Education and Training	Not Funded	Permitted	Permitted
Conduct Surveys & Studies	Not Funded	Permitted	Permitted

**X. Enforcement Guidance for Small Farming Operations.** The Appropriations Act exempts small farming operations from enforcement of **all** rules, regulations, standards or orders under the Occupational Safety and Health Act.

A. A farming operation is **exempt** from **all** OSHA activities if it:

1. Employs 10 or fewer employees currently and at all times during the last 12 months; and
2. Has not had an active temporary labor camp during the proceeding 12 months.

**Note:** Family members of farm employers are not counted when determining the number of employees.

B. A farming operation with 10 or fewer employees that maintains a temporary labor camp or has maintained a temporary labor camp within the last twelve months **is not** exempt from inspection. For OSHA, the inspection may include all working conditions covered by OSHA standards except for Field Sanitation, 29 CFR1928.110, and except as noted, Temporary Labor Camps, 29 CFR 1910.142, which are being enforced by the Wage and Hour Division under Secretary of Labor Order 6-96.

1. OSHA, however, retains inspection responsibility for those camps of employees engaged in eggs or poultry production (SIC 025) or red meat production (SIC 021) or engaged in the post-harvest processing of agricultural or horticultural commodities. Generally, post-harvest processing can be thought of as changing the character of the product (canning, making cider or sauces, etc.) or a higher degree of packaging (washing, bundling and bagging carrots) versus field sorting in a shed for size.
- C. The Wage and Hour Division, ESA, will also exercise responsibility for enforcement in agriculture of OSHA field sanitation and temporary labor camp standards, except as noted in “B” above, in nine States operating OSHA-approved State plans which have elected to follow the jurisdictional transfer of authority as effected by Secretary’s Orders 5-96 and 6-96. These States are: Alaska, Indiana, Iowa, Kentucky, Minnesota, South Carolina, Utah, Virgin Islands, and Wyoming.

In the fourteen (14) other States operating OSHA-approved State plans, enforcement of field sanitation and temporary labor camp standards in agriculture will not transfer to ESA and will continue as a State responsibility. These States are: Arizona, California, Hawaii, Maryland, Michigan, Nevada, New Mexico, North Carolina, Oregon, Puerto Rico, Tennessee, Vermont, Virginia, and Washington.

**XI. Enforcement Guidance for Small Employers in low-hazard industries.** The Appropriations Act exempts small employers in low-hazard industries from **programmed safety inspections**.

- A. No programmed safety inspections are permitted of a small employer if:
1. It employs 10 or fewer employees currently and at all times during the last 12 months; and
  2. The lost workday case rate for its primary SIC work activity is below the all-industry national average. (See Appendix A for listings.)
- B. The Appropriations Act allows several OSHA activities in establishments of small (10 or fewer employees) low-hazard rate employers that are exempt from programmed safety inspections. All OSHA Offices are allowed to:
1. Provide consultation and technical assistance as well as educational and training services. It can also conduct surveys and studies authorized by the OSHA.
  2. Investigate or schedule inspections in response to an employee complaint in accordance with current complaint procedures in CPL 2.115. The only complaint inspections which are permitted under the rider are those from current employees.
    - a. Citations may be issued for any violation found during a complaint inspection whether or not the violative condition is a subject of the complaint. But:
    - b. Penalties may **only** be assessed when the violations are classified as willful violations or failure to abate notifications and when such violations and failure to abate notifications are related to the original complaint.
  3. Take any action authorized by the Act with respect to alleged imminent danger situations.
  4. Take any action authorized by the Act with respect to **health hazards**.

- a. Health inspections are to be scheduled, observed health hazards cited, and penalties assessed for all classifications of violations in accordance with current procedures.
- b. Apparent safety violations noted during a health inspection of an establishment exempted from programmed safety inspections shall not be cited or referred for later inspection unless such violations create an imminent danger.
- c. If this inspection is a health-related complaint, the procedures in paragraph XI. B. 4. take precedence over the procedures in paragraph XI.B. 2.

**Note:** A Compliance Officer can discuss non-citable violations during the closing conference and provide information relating to consultation services.

- 5. Take any action authorized by the Act with respect to employment accidents involving a fatality of one or more employees or **hospitalization of two or more employees**. All apparent violative conditions involving safety or health may be cited and penalties proposed related to the accident.

**Note:** The reporting requirements of 29 CFR 1904.8 have not changed. Employers are not obligated to report accidents involving overnight hospitalization of fewer than three employees. However, OSHA is allowed to conduct any accident investigation of a small, non-farming, employer once we become aware that an accident as described above has occurred. Where OSHA learns of such accidents, we can inspect or investigate.

- 6. Take any action authorized by the Act with respect to alleged discrimination against employees.

**XII. Late Discovery of Exemption.** If it becomes clear after an inspection that the employer was exempt from inspection at the time of the inspection, the Area Director shall ensure that no citations are issued or penalties proposed contrary to the provisions of this instruction.

- A. If already issued, but not yet contested, any such citation or proposed penalty shall be withdrawn.
- B. If the employer has already filed a notice of intent to contest, the Area Director shall inform the Regional Solicitor who shall take appropriate action to ensure that the case is not pursued before the Occupational Safety and Health Review Commission.
- C. If such citations and penalties have become a final order, the Area Director shall ensure that no penalties are collected.

**XIII. IMIS.** If an inspection is not conducted because of an Appropriations Act rider exemption, the CSHO shall complete an OSHA-1 Form according to current IMIS instructions. Also where the scope of an inspection has been limited, due to restrictions imposed by a rider to the Appropriations Act, it can be so noted in block 42 - Optional Information.

## **APPENDIX A**

### **North American Industrial Classification System (NAICS) Codes for Industries with a Days Away, Restricted, or Transferred (DART) Rate Less Than the National Average Rate of 1.8 for 2011.**

Source: Bureau of Labor Statistic (BLS) data released October 25, 2012

NAICS INDUSTRY

#### **Agriculture, Forestry, Fishing & Hunting**

111110 Soybean Farming  
111120 Oilseed (except Soybean) Farming  
111130 Dry Pea and Bean Farming  
111140 Wheat Farming  
111150 Corn Farming  
111160 Rice Farming  
111191 Oilseed and Grain Combination Farming  
111199 All Other Grain Farming  
114210 Hunting and Trapping  
115112 Soil Preparation, Planting, and Cultivating

#### **Mining**

211111 Crude Petroleum and Natural Gas Extraction  
211112 Natural Gas Liquid Extraction  
213111 Drilling Oil and Gas Wells  
213112 Support Activities for Oil and Gas Operations  
213113 Support Activities for Coal Mining  
213114 Support Activities for Metal Mining  
213115 Support Activities for Nonmetallic Minerals (except Fuels) Mining

#### **Utilities**

221111 Hydroelectric Power Generation  
221113 Nuclear Electric Power Generation  
221121 Electric Bulk Power Transmission and Control  
221122 Electric Power Distribution  
221330 Steam and Air-Conditioning Supply

#### **Construction**

236210 Industrial Building Construction  
236220 Commercial and Institutional Building Construction  
237120 Oil and Gas Pipeline and Related Structures Construction  
238190 Other Foundation, Structure, and Building Exterior Contractors  
238320 Painting and Wall Covering Contractors  
238910 Site Preparation Contractors

## **Manufacturing**

311211 Flour Milling  
311221 Wet Corn Milling  
311222 Soybean Processing  
311223 Other Oilseed Processing  
311230 Breakfast Cereal Manufacturing  
311811 Retail Bakeries  
311930 Flavoring Syrup and Concentrate Manufacturing  
312120 Breweries  
312140 Distilleries  
312221 Cigarette Manufacturing  
313111 Yarn Spinning Mills  
313112 Yarn Texturizing, Throwing, and Twisting Mills  
313249 Other Knit Fabric and Lace Mills  
313312 Textile and Fabric Finishing (except Broadwoven Fabric) Mills  
314110 Carpet and Rug Mills  
314121 Curtain and Drapery Mills  
315111 Sheer Hosiery Mills  
315119 Other Hosiery and Sock Mills  
315191 Outerwear Knitting Mills  
315192 Underwear and Nightwear Knitting Mills  
315211 Men's and Boys' Cut and Sew Apparel Contractors  
315212 Women's, Girls', and Infants' Cut and Sew Apparel Contractors  
315221 Men's and Boys' Cut and Sew Underwear and Nightwear Manufacturing  
315222 Men's and Boys' Cut and Sew Suit, Coat, and Overcoat Manufacturing  
315223 Men's and Boys' Cut and Sew Shirt (except Work Shirt) Manufacturing  
315224 Men's and Boys' Cut and Sew Trouser, Slack, and Jean Manufacturing  
315228 Men's and Boys' Cut and Sew Other Outerwear Manufacturing  
315231 Women's and Girls' Cut and Sew Lingerie, Loungewear, and Nightwear Manufacturing  
315232 Women's and Girls' Cut and Sew Blouse and Shirt Manufacturing  
315233 Women's and Girls' Cut and Sew Dress Manufacturing  
315234 Women's and Girls' Cut and Sew Suit, Coat, Tailored Jacket, and Skirt Manufacturing  
315239 Women's and Girls' Cut and Sew Other Outerwear Manufacturing  
315291 Infants' Cut and Sew Apparel Manufacturing  
315292 Fur and Leather Apparel Manufacturing  
315299 All Other Cut and Sew Apparel Manufacturing  
315991 Hat, Cap, and Millinery Manufacturing  
315992 Glove and Mitten Manufacturing  
315993 Men's and Boys' Neckwear Manufacturing  
315999 Other Apparel Accessories and Other Apparel Manufacturing  
316993 Personal Leather Good (except Women's Handbag and Purse) Manufacturing  
321219 Reconstituted Wood Product Manufacturing  
322110 Pulp Mills  
322121 Paper (except Newsprint) Mills  
322122 Newsprint Mills  
322130 Paperboard Mills  
322214 Fiber Can, Tube, Drum, and Similar Products Manufacturing  
322291 Sanitary Paper Product Manufacturing

323111 Commercial Gravure Printing  
323113 Commercial Screen Printing  
323114 Quick Printing  
323115 Digital Printing  
323116 Manifold Business Forms Printing  
323118 Blankbook, Looseleaf Binders, and Devices Manufacturing  
323121 Tradebinding and Related Work  
323122 Prepress Services  
324110 Petroleum Refineries  
324121 Asphalt Paving Mixture and Block Manufacturing  
324122 Asphalt Shingle and Coating Materials Manufacturing  
325110 Petrochemical Manufacturing  
325120 Industrial Gas Manufacturing  
325131 Inorganic Dye and Pigment Manufacturing  
325181 Alkalies and Chlorine Manufacturing  
325191 Gum and Wood Chemical Manufacturing  
325192 Cyclic Crude and Intermediate Manufacturing  
325193 Ethyl Alcohol Manufacturing  
325199 All Other Basic Organic Chemical Manufacturing  
325221 Cellulosic Organic Fiber Manufacturing  
325222 Noncellulosic Organic Fiber Manufacturing  
325311 Nitrogenous Fertilizer Manufacturing  
325312 Phosphatic Fertilizer Manufacturing  
325320 Pesticide and Other Agricultural Chemical Manufacturing  
325412 Pharmaceutical Preparation Manufacturing  
325413 In-Vitro Diagnostic Substance Manufacturing  
325414 Biological Product (except Diagnostic) Manufacturing  
325510 Paint and Coating Manufacturing  
325520 Adhesive Manufacturing  
325611 Soap and Other Detergent Manufacturing  
325613 Surface Active Agent Manufacturing  
325620 Toilet Preparation Manufacturing  
325992 Photographic Film, Paper, Plate, and Chemical Manufacturing  
326160 Plastics Bottle Manufacturing  
327111 Vitreous China Plumbing Fixture and China and Earthenware Bathroom Accessories Manufacturing  
327420 Gypsum Product Manufacturing  
327993 Mineral Wool Manufacturing  
331111 Iron and Steel Mills  
331315 Aluminum Sheet, Plate, and Foil Manufacturing  
332211 Cutlery and Flatware (except Precious) Manufacturing  
332431 Metal Can Manufacturing  
332911 Industrial Valve Manufacturing  
332913 Plumbing Fixture Fitting and Trim Manufacturing  
332919 Other Metal Valve and Pipe Fitting Manufacturing  
332993 Ammunition (except Small Arms) Manufacturing  
333132 Oil and Gas Field Machinery and Equipment Manufacturing  
333291 Paper Industry Machinery Manufacturing  
333292 Textile Machinery Manufacturing  
333295 Semiconductor Machinery Manufacturing



333298 All Other Industrial Machinery Manufacturing  
 333311 Automatic Vending Machine Manufacturing  
 333313 Office Machinery Manufacturing  
 333314 Optical Instrument and Lens Manufacturing  
 333315 Photographic and Photocopying Equipment Manufacturing  
 333518 Other Metalworking Machinery Manufacturing  
 333618 Other Engine Equipment Manufacturing  
 333991 Power-Driven Handtool Manufacturing  
 333994 Industrial Process Furnace and Oven Manufacturing  
 333996 Fluid Power Pump and Motor Manufacturing  
 333997 Scale and Balance Manufacturing  
 333999 All Other Miscellaneous General Purpose Machinery Manufacturing  
 334111 Electronic Computer Manufacturing  
 334112 Computer Storage Device Manufacturing  
 334113 Computer Terminal Manufacturing  
 334119 Other Computer Peripheral Equipment Manufacturing  
 334210 Telephone Apparatus Manufacturing  
 334220 Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing  
 334290 Other Communications Equipment Manufacturing  
 334310 Audio and Video Equipment Manufacturing  
 334411 Electron Tube Manufacturing  
 334412 Bare Printed Circuit Board Manufacturing  
 334413 Semiconductor and Related Device Manufacturing  
 334414 Electronic Capacitor Manufacturing  
 334415 Electronic Resistor Manufacturing  
 334417 Electronic Connector Manufacturing  
 334418 Printed Circuit Assembly (Electronic Assembly) Manufacturing  
 334419 Other Electronic Component Manufacturing  
 334511 Search, Detection, Navigation, Guidance, Aeronautical, and Nautical System and Instrument Manufacturing  
 334512 Automatic Environmental Control Manufacturing for Residential, Commercial, and Appliance Use  
 334513 Instruments and Related Products Manufacturing for Measuring, Displaying, and Controlling Industrial Process Variables  
 334514 Totalizing Fluid Meter and Counting Device Manufacturing  
 334515 Instrument Manufacturing for Measuring and Testing Electricity and Electrical Signals  
 334516 Analytical Laboratory Instrument Manufacturing  
 334517 Irradiation Apparatus Manufacturing  
 334518 Watch, Clock, and Part Manufacturing  
 334519 Other Measuring and Controlling Device Manufacturing  
 334611 Software Reproducing  
 334613 Magnetic and Optical Recording Media Manufacturing  
 335129 Other Lighting Equipment Manufacturing  
 335221 Household Cooking Appliance Manufacturing  
 335222 Household Refrigerator and Home Freezer Manufacturing  
 335224 Household Laundry Equipment Manufacturing  
 335313 Switchgear and Switchboard Apparatus Manufacturing  
 335314 Relay and Industrial Control Manufacturing  
 335921 Fiber Optic Cable Manufacturing  
 335929 Other Communication and Energy Wire Manufacturing  
 335931 Current-Carrying Wiring Device Manufacturing

335932 Noncurrent-Carrying Wiring Device Manufacturing  
335999 All Other Miscellaneous Electrical Equipment and Component Manufacturing  
336412 Aircraft Engine and Engine Parts Manufacturing  
336414 Guided Missile and Space Vehicle Manufacturing  
336415 Guided Missile and Space Vehicle Propulsion Unit and Propulsion Unit Parts Manufacturing  
336419 Other Guided Missile and Space Vehicle Parts and Auxiliary Equipment

### **Manufacturing**

339112 Surgical and Medical Instrument Manufacturing  
339113 Surgical Appliance and Supplies Manufacturing  
339114 Dental Equipment and Supplies Manufacturing  
339115 Ophthalmic Goods Manufacturing  
339116 Dental Laboratories  
339911 Jewelry (except Costume) Manufacturing  
339912 Silverware and Hollowware Manufacturing  
339913 Jewelers' Material and Lapidary Work Manufacturing  
339914 Costume Jewelry and Novelty Manufacturing  
339941 Pen and Mechanical Pencil Manufacturing

### **Wholesale Trade**

423210 Furniture Merchant Wholesalers  
423220 Home Furnishing Merchant Wholesalers  
423410 Photographic Equipment and Supplies Merchant Wholesalers  
423420 Office Equipment Merchant Wholesalers  
423430 Computer and Computer Peripheral Equipment and Software Merchant  
423440 Other Commercial Equipment Merchant Wholesalers  
423450 Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers  
423460 Ophthalmic Goods Merchant Wholesalers  
423490 Other Professional Equipment and Supplies Merchant Wholesalers  
423610 Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Merchant Wholesalers  
423620 Electrical and Electronic Appliance, Television, and Radio Set Merchant Wholesalers  
423690 Other Electronic Parts and Equipment Merchant Wholesalers  
423710 Hardware Merchant Wholesalers  
423720 Plumbing and Heating Equipment and Supplies (Hydronics) Merchant Wholesalers  
423730 Warm Air Heating and Air-Conditioning Equipment and Supplies Merchant Wholesalers  
423740 Refrigeration Equipment and Supplies Merchant Wholesalers  
423810 Construction and Mining (except Oil Well) Machinery and Equipment Merchant

### **Wholesalers**

423820 Farm and Garden Machinery and Equipment Merchant Wholesalers  
423830 Industrial Machinery and Equipment Merchant Wholesalers  
423840 Industrial Supplies Merchant Wholesalers  
423850 Service Establishment Equipment and Supplies Merchant Wholesalers  
423860 Transportation Equipment and Supplies (except Motor Vehicle) Merchant Wholesalers  
423920 Toy and Hobby Goods and Supplies Merchant Wholesalers  
423940 Jewelry, Watch, Precious Stone, and Precious Metal Merchant Wholesalers  
423990 Other Miscellaneous Durable Goods Merchant Wholesalers  
424110 Printing and Writing Paper Merchant Wholesalers

424120 Stationery and Office Supplies Merchant Wholesalers  
 424130 Industrial and Personal Service Paper Merchant Wholesalers  
 424210 Drugs and Druggists' Sundries Merchant Wholesalers  
 424310 Piece Goods, Notions, and Other Dry Goods Merchant Wholesalers  
 424320 Men's and Boys' Clothing and Furnishings Merchant Wholesalers  
 424330 Women's, Children's, and Infants' Clothing and Accessories Merchant Wholesalers  
 424340 Footwear Merchant Wholesalers  
 424610 Plastics Materials and Basic Forms and Shapes Merchant Wholesalers  
 424690 Other Chemical and Allied Products Merchant Wholesalers  
 424710 Petroleum Bulk Stations and Terminals  
 424720 Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)  
 425110 Business to Business Electronic Markets  
 425120 Wholesale Trade Agents and Brokers

### **Retail Trade**

441110 New Car Dealers  
 441120 Used Car Dealers  
 441210 Recreational Vehicle Dealers  
 441221 Motorcycle, ATV, and Personal Watercraft Dealers  
 441222 Boat Dealers  
 441229 All Other Motor Vehicle Dealers  
 442210 Floor Covering Stores  
 443111 Household Appliance Stores  
 443112 Radio, Television, and Other Electronics Stores  
 443120 Computer and Software Stores  
 443130 Camera and Photographic Supplies Stores  
 444120 Paint and Wallpaper Stores  
 444130 Hardware Stores  
 444210 Outdoor Power Equipment Stores  
 445120 Convenience Stores  
 445220 Fish and Seafood Markets  
 445230 Fruit and Vegetable Markets  
 445291 Baked Goods Stores  
 445292 Confectionery and Nut Stores  
 445299 All Other Specialty Food Stores  
 445310 Beer, Wine, and Liquor Stores  
 446110 Pharmacies and Drug Stores  
 446120 Cosmetics, Beauty Supplies, and Perfume Stores  
 446130 Optical Goods Stores  
 446191 Food (Health) Supplement Stores  
 446199 All Other Health and Personal Care Stores  
 447110 Gasoline Stations with Convenience Stores  
 447190 Other Gasoline Stations  
 448120 Women's Clothing Stores  
 448130 Children's and Infants' Clothing Stores  
 448140 Family Clothing Stores  
 448150 Clothing Accessories Stores  
 448190 Other Clothing Stores

448210 Shoe Stores  
448310 Jewelry Stores  
448320 Luggage and Leather Goods Stores  
451110 Sporting Goods Stores  
451120 Hobby, Toy, and Game Stores  
451130 Sewing, Needlework, and Piece Goods Stores  
451140 Musical Instrument and Supplies Stores  
451211 Book Stores  
451212 News Dealers and Newsstands  
451220 Prerecorded Tape, Compact Disc, and Record Stores  
453110 Florists  
453210 Office Supplies and Stationery Stores  
453220 Gift, Novelty, and Souvenir Stores  
453991 Tobacco Stores  
453998 All Other Miscellaneous Store Retailers (except Tobacco Stores)  
454111 Electronic Shopping  
454112 Electronic Auctions  
454113 Mail-Order Houses  
454390 Other Direct Selling Establishments

#### **Transportation and Warehousing**

481112 Scheduled Freight Air Transportation  
481211 Nonscheduled Chartered Passenger Air Transportation  
481212 Nonscheduled Chartered Freight Air Transportation  
481219 Other Nonscheduled Air Transportation  
482111 Line-Haul Railroads  
482112 Short Line Railroads  
483111 Deep Sea Freight Transportation  
483112 Deep Sea Passenger Transportation  
483114 Coastal and Great Lakes Passenger Transportation  
483211 Inland Water Freight Transportation  
483212 Inland Water Passenger Transportation  
485320 Limousine Service  
486110 Pipeline Transportation of Crude Oil  
486210 Pipeline Transportation of Natural Gas  
486910 Pipeline Transportation of Refined Petroleum Products  
486990 All Other Pipeline Transportation  
488490 Other Support Activities for Road Transportation  
488510 Freight Transportation Arrangement

#### **Information**

511110 Newspaper Publishers  
511120 Periodical Publishers  
511130 Book Publishers  
511140 Directory and Mailing List Publishers  
511191 Greeting Card Publishers  
511199 All Other Publishers  
511210 Software Publishers

- 512110 Motion Picture and Video Production
- 512120 Motion Picture and Video Distribution
- 512131 Motion Picture Theaters (except Drive-Ins)
- 512132 Drive-In Motion Picture Theaters
- 512191 Teleproduction and Other Postproduction Services
- 512199 Other Motion Picture and Video Industries
- 512210 Record Production
- 512220 Integrated Record Production/Distribution
- 512230 Music Publishers
- 512240 Sound Recording Studios
- 512290 Other Sound Recording Industries
- 515111 Radio Networks
- 515112 Radio Stations
- 515120 Television Broadcasting
- 517110 Wired Telecommunications Carriers
- 517210 Wireless Telecommunications Carriers (except Satellite)
- 517410 Satellite Telecommunications
- 517911 Telecommunications Resellers
- 517919 All Other Telecommunications
- 518210 Data Processing, Hosting, and Related Services
- 519110 News Syndicates
- 519120 Libraries and Archives
- 519130 Internet Publishing and Broadcasting and Web Search Portals
- 519190 All Other Information Services

## **Finance and Insurance**

- 521110 Monetary Authorities-Central Bank
- 522110 Commercial Banking
- 522120 Savings Institutions
- 522130 Credit Unions
- 522190 Other Depository Credit Intermediation
- 522210 Credit Card Issuing
- 522220 Sales Financing
- 522291 Consumer Lending
- 522292 Real Estate Credit
- 522293 International Trade Financing
- 522294 Secondary Market Financing
- 522298 All Other Nondepository Credit Intermediation
- 522310 Mortgage and Nonmortgage Loan Brokers
- 522320 Financial Transactions Processing, Reserve, and Clearinghouse Activities
- 522390 Other Activities Related to Credit Intermediation
- 523110 Investment Banking and Securities Dealing
- 523120 Securities Brokerage
- 523130 Commodity Contracts Dealing
- 523140 Commodity Contracts Brokerage
- 523210 Securities and Commodities Exchanges
- 523910 Miscellaneous Intermediation
- 523920 Portfolio Management

- 523930 Investment Advice
- 523991 Trust, Fiduciary, and Custody Activities
- 523999 Miscellaneous Financial Investment Activities
- 524113 Direct Life Insurance Carriers
- 524114 Direct Health and Medical Insurance Carriers
- 524126 Direct Property and Casualty Insurance Carriers
- 524127 Direct Title Insurance Carriers
- 524128 Other Direct Insurance (except Life, Health, and Medical) Carriers
- 524130 Reinsurance Carriers
- 524210 Insurance Agencies and Brokerages
- 524291 Claims Adjusting
- 524292 Third Party Administration of Insurance and Pension Funds
- 524298 All Other Insurance Related Activities
- 525110 Pension Funds
- 525120 Health and Welfare Funds
- 525190 Other Insurance Funds
- 525910 Open-End Investment Funds
- 525920 Trusts, Estates, and Agency Accounts
- 525990 Other Financial Vehicles

#### **Real Estate and Rental and Leasing**

- 531120 Lessors of Nonresidential Buildings (except Miniwarehouses)
- 531210 Offices of Real Estate Agents and Brokers
- 531320 Offices of Real Estate Appraisers
- 531390 Other Activities Related to Real Estate
- 532111 Passenger Car Rental
- 532112 Passenger Car Leasing
- 532120 Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing
- 532220 Formal Wear and Costume Rental
- 532490 Other Commercial and Industrial Machinery and Equipment Rental and Leasing
- 533110 Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)

#### **Professional, Scientific and Technical Services**

- 541110 Offices of Lawyers
- 541120 Offices of Notaries
- 541191 Title Abstract and Settlement Offices
- 541199 All Other Legal Services
- 541211 Offices of Certified Public Accountants
- 541213 Tax Preparation Services
- 541214 Payroll Services
- 541219 Other Accounting Services
- 541310 Architectural Services
- 541320 Landscape Architectural Services
- 541330 Engineering Services
- 541340 Drafting Services
- 541350 Building Inspection Services
- 541360 Geophysical Surveying and Mapping Services
- 541370 Surveying and Mapping (except Geophysical) Services

541380 Testing Laboratories  
541410 Interior Design Services  
541420 Industrial Design Services  
541430 Graphic Design Services  
541490 Other Specialized Design Services  
541511 Custom Computer Programming Services  
541512 Computer Systems Design Services  
541513 Computer Facilities Management Services  
541519 Other Computer Related Services  
541611 Administrative Management and General Management Consulting Services  
541612 Human Resources Consulting Services  
541613 Marketing Consulting Services  
541614 Process, Physical Distribution, and Logistics Consulting Services  
541618 Other Management Consulting Services  
541620 Environmental Consulting Services  
541690 Other Scientific and Technical Consulting Services  
541711 Research and Development in Biotechnology  
541712 Research and Development in the Physical, Engineering, and Life Sciences (except Biotechnology)  
541720 Research and Development in the Social Sciences and Humanities  
541810 Advertising Agencies  
541820 Public Relations Agencies  
541830 Media Buying Agencies  
541840 Media Representatives  
541850 Display Advertising  
541860 Direct Mail Advertising  
541870 Advertising Material Distribution Services  
541890 Other Services Related to Advertising  
541910 Marketing Research and Public Opinion Polling  
541921 Photography Studios, Portrait  
541922 Commercial Photography  
541930 Translation and Interpretation Services  
541940 Veterinary Services  
541990 All Other Professional, Scientific, and Technical Services

#### **Management of Companies and Enterprises**

551111 Offices of Bank Holding Companies  
551112 Offices of Other Holding Companies  
551114 Corporate, Subsidiary, and Regional Managing Offices

## **Administration and Support and Waste Management and Remediation Services**

561110 Office Administrative Services  
561311 Employment Placement Agencies  
561312 Executive Search Services  
561320 Temporary Help Services  
561330 Professional Employer Organizations  
561410 Document Preparation Services  
561421 Telephone Answering Services  
561422 Telemarketing Bureaus and Other Contact Centers  
561431 Private Mail Centers  
561439 Other Business Service Centers (including Copy Shops)  
561440 Collection Agencies  
561450 Credit Bureaus  
561491 Repossession Services  
561492 Court Reporting and Stenotype Services  
561499 All Other Business Support Services  
561510 Travel Agencies  
561520 Tour Operators  
561591 Convention and Visitors Bureaus  
561599 All Other Travel Arrangement and Reservation Services  
561612 Security Guards and Patrol Services  
561621 Security Systems Services (except Locksmiths)  
561622 Locksmiths  
561910 Packaging and Labeling Services  
561920 Convention and Trade Show Organizers  
561990 All Other Support Services  
562211 Hazardous Waste Treatment and Disposal  
562213 Solid Waste Combustors and Incinerators

## **Educational Services**

611110 Elementary and Secondary Schools  
611210 Junior Colleges  
611310 Colleges, Universities, and Professional Schools  
611410 Business and Secretarial Schools  
611420 Computer Training  
611430 Professional and Management Development Training  
611511 Cosmetology and Barber Schools  
611512 Flight Training  
611513 Apprenticeship Training  
611519 Other Technical and Trade Schools  
611610 Fine Arts Schools  
611620 Sports and Recreation Instruction  
611630 Language Schools  
611691 Exam Preparation and Tutoring  
611692 Automobile Driving Schools  
611699 All Other Miscellaneous Schools and Instruction  
611710 Educational Support Services



## **Health Care and Social assistance**

621111 Offices of Physicians (except Mental Health Specialists)  
621112 Offices of Physicians, Mental Health Specialists  
621210 Offices of Dentists  
621310 Offices of Chiropractors  
621320 Offices of Optometrists  
621330 Offices of Mental Health Practitioners (except Physicians)  
621340 Offices of Physical, Occupational and Speech Therapists, and Audiologists  
621391 Offices of Podiatrists  
621399 Offices of All Other Miscellaneous Health Practitioners  
621410 Family Planning Centers  
621420 Outpatient Mental Health and Substance Abuse Centers  
621491 HMO Medical Centers  
621492 Kidney Dialysis Centers  
621493 Freestanding Ambulatory Surgical and Emergency Centers  
621498 All Other Outpatient Care Centers  
621511 Medical Laboratories  
621512 Diagnostic Imaging Centers  
624110 Child and Youth Services  
624190 Other Individual and Family Services  
624230 Emergency and Other Relief Services  
624410 Child Day Care Services

## **Arts, Entertainment, and Recreation**

711219 Other Spectator Sports  
711310 Promoters of Performing Arts, Sports, and Similar Events with Facilities  
711320 Promoters of Performing Arts, Sports, and Similar Events without Facilities  
711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures  
711510 Independent Artists, Writers, and Performers  
713120 Amusement Arcades  
713940 Fitness and Recreational Sports Centers  
713950 Bowling Centers  
713990 All Other Amusement and Recreation Industries

## **Accommodation and Food Services**

721214 Recreational and Vacation Camps (except Campgrounds)  
722110 Full-Service Restaurants  
722211 Limited-Service Restaurants  
722212 Cafeterias, Grill Buffets, and Buffets  
722213 Snack and Nonalcoholic Beverage Bars  
722410 Drinking Places (Alcoholic Beverages)

## **Other Services**

811111 General Automotive Repair  
811112 Automotive Exhaust System Repair  
811113 Automotive Transmission Repair  
811118 Other Automotive Mechanical and Electrical Repair and

- 811121 Automotive Body, Paint, and Interior Repair and Maintenance
- 811122 Automotive Glass Replacement Shops
- 811191 Automotive Oil Change and Lubrication Shops
- 811192 Car Washes
- 811198 All Other Automotive Repair and Maintenance
- 811211 Consumer Electronics Repair and Maintenance
- 811212 Computer and Office Machine Repair and Maintenance
- 811213 Communication Equipment Repair and Maintenance
- 811219 Other Electronic and Precision Equipment Repair and Maintenance
- 811411 Home and Garden Equipment Repair and Maintenance
- 811412 Appliance Repair and Maintenance
- 811420 Reupholstery and Furniture Repair
- 811430 Footwear and Leather Goods Repair
- 811490 Other Personal and Household Goods Repair and Maintenance
- 812111 Barber Shops
- 812112 Beauty Salons
- 812113 Nail Salons
- 812191 Diet and Weight Reducing Centers
- 812199 Other Personal Care Services
- 812210 Funeral Homes and Funeral Services
- 812220 Cemeteries and Crematories
- 812320 Drycleaning and Laundry Services (except Coin-Operated)
- 812921 Photofinishing Laboratories (except One-Hour)
- 812922 One-Hour Photofinishing
- 812990 All Other Personal Services
- 813110 Religious Organizations
- 813211 Grantmaking Foundations
- 813212 Voluntary Health Organizations
- 813219 Other Grantmaking and Giving Services
- 813311 Human Rights Organizations
- 813312 Environment, Conservation and Wildlife Organizations
- 813319 Other Social Advocacy Organizations
- 813410 Civic and Social Organizations
- 813910 Business Associations
- 813920 Professional Organizations
- 813930 Labor Unions and Similar Labor Organizations
- 813940 Political Organizations
- 813990 Other Similar Organizations (except Business, Professional, Labor, and Political Organizations)